

AMENDED IN ASSEMBLY MAY 23, 2014

AMENDED IN ASSEMBLY APRIL 28, 2014

AMENDED IN ASSEMBLY APRIL 10, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2211

Introduced by Assembly Member Ting

February 20, 2014

An act to add Section 169.3 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2211, as amended, Ting. Counties: database: information regarding general ad valorem property tax revenues.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined.

This bill would require each county to make available to taxpayers on its Internet Web site a graph visualization of how general ad valorem property tax revenues are allocated countywide, ~~as specified at a summarized jurisdictional level, and to update the graph annually and work to improve the appearance, organization, and clarity of the information provided.~~ This bill would require ~~the~~ each county's Internet Web site to provide taxpayers with certain information about general ad valorem property tax revenues and the types of programs and services

funded with general ad valorem property tax revenues, and to include ~~links to other jurisdiction's Internet Web sites~~ *a link to the county budget document* where more information about specific programs and services is detailed. ~~This bill would require each county to update the graph annually and to work to improve the appearance, organization, and clarity of the information provided. This bill would also require each county, as each county updates its information technology systems, to work towards acquiring systems that are able to provide taxpayers with an interactive, searchable database that allows taxpayers to receive a customized, comprehensive account of all of the services funded by general ad valorem property tax revenues, as specified.~~

By imposing new duties upon ~~local~~ county officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 169.3 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 169.3. (a) ~~(1)~~ Each county shall ~~make~~ *do both of the following:*
- 4 *(1) Make* available to taxpayers on its Internet Web site a graph
- 5 visualization of how general ad valorem property tax revenues are
- 6 allocated countywide ~~to each jurisdiction, including, at a~~
- 7 *summarized jurisdictional level that includes, but is not limited*
- 8 *to, the county, any city, and any cities, independent special district,*
- 9 *including districts, and school districts.*
- 10 *(2) Update the graph annually and work to improve the*
- 11 *appearance, organization, and clarity of the information provided.*
- 12 ~~(2) The~~
- 13 *(b) Each county's* Internet Web site shall also do all of the
- 14 following:
- 15 ~~(A)~~

1 (1) Inform taxpayers that general ad valorem property tax
2 revenues remain in the county in which they are collected and are
3 used to fund a significant number of local government programs
4 and services, including programs and services provided by K-12
5 schools and community colleges, the county, cities, and special
6 districts.

7 ~~(B)~~

8 (2) Provide a brief summary of the types of programs and
9 services funded with general ad valorem property tax revenues
10 ~~provided by each jurisdiction at a summarized jurisdictional level.~~

11 ~~(C)~~

12 (3) ~~Include links a link to other jurisdiction's Internet Web sites~~
13 ~~the county budget document where more information about specific~~
14 ~~programs and services funded with general ad valorem property~~
15 ~~tax revenues is detailed, if other jurisdictions have such Internet~~
16 ~~Web sites the county posts such a document on its Internet Web~~
17 ~~site.~~

18 ~~(3) Each county shall update the graph annually and work to~~
19 ~~improve the appearance, organization, and clarity of the~~
20 ~~information provided.~~

21 ~~(b) As each county updates its information technology systems,~~
22 ~~it shall work towards acquiring systems that are able to provide~~
23 ~~taxpayers with an interactive, searchable database that allows~~
24 ~~taxpayers to input information regarding their property tax liability~~
25 ~~and receive a customized, comprehensive account of all of the~~
26 ~~services funded with general ad valorem property tax revenues,~~
27 ~~including, but not limited to, services provided by the county, any~~
28 ~~city, and any special district, including school districts, in the tax~~
29 ~~rate area in which the property of the taxpayer is located.~~

30 SEC. 2. If the Commission on State Mandates determines that
31 this act contains costs mandated by the state, reimbursement to
32 local agencies and school districts for those costs shall be made
33 pursuant to Part 7 (commencing with Section 17500) of Division
34 4 of Title 2 of the Government Code.